

Attorney Docket No. 021932-000002

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of Robert C. Slane)

Application No. 09/453,364)

Filed: December 1, 1999)

Title: Establishing and Managing Grantor
Retained Annuity Trusts Funded By
Non Qualified Stock Options)

Group Art Unit: 3627

Examiner: Andrew J. Fischer

FAX RECEIVED

AUG 06 2002

Commissioner for Patents and Trademarks
Washington, D.C. 20231

OFFICIAL

GROUP 3600

RESPONSE TO ELECTION OF SPECIES REQUIREMENT

Sir:

In a Restriction Requirement under 35 U.S.C. 121 dated July 2, 2002, the Examiner indicated that the present application includes claims to the following inventions:

- I. Claims 1-25, drawn to a method, and
- II. Claims 26-35, drawn to a memory storage medium.

In a response filed on July 18, 2002, the Applicant elected to initially pursue and have examined a *method for minimizing transfer tax liability of a grantor for the transfer of the value of nonqualified stock options to a family member grantee* on which claims 1-25 read (Group I).

The Examiner mailed a notice of Non-Responsive Reply on July 24, 2002, because the Applicant needed to further elect within Group I between:

Species A: Represented by Figures 4a and 4b; and

Species B: Represented by the discussion of the Irrevocable Life Insurance Trust (ILIT) on page 9 of the specification.

Provisional Election with Traverse

Species A is provisionally elected with traverse. Claims 1-12 read on Species A. The restriction requirement is submitted to be improper in that the Examiner stated that